

As filed with the United States Securities and Exchange Commission on November 12, 2024

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

STEVEN MADDEN, LTD.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

13-3588231
(I.R.S. Employer
Identification Number)

**52-16 Barnett Avenue
Long Island City, New York**
(Address of principal executive offices)

11104
(Zip Code)

STEVEN MADDEN, LTD. 2019 INCENTIVE COMPENSATION PLAN
(Full title of the plan)

**Edward R. Rosenfeld
Chief Executive Officer
Steven Madden, Ltd.
52-16 Barnett Avenue
Long Island City, New York 11104
(718) 446-1800**
(Name, address and telephone number of agent for service)

Copy to:
**Neda A. Sharifi
Foley & Lardner LLP
One Independent Drive, Suite 1300
Jacksonville, Florida 32202
(904) 359-2000**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register 8,000,000 additional shares of Common Stock, \$0.0001 par value, of Steven Madden, Ltd. (the "Company") in connection with the Steven Madden, Ltd. 2019 Incentive Compensation Plan (the "Plan").

Pursuant to General Instruction E of Form S-8, the contents of the Company's Registration Statement on Form S-8 relating to the Plan, Registration No. 333-231874, including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement, except as set forth below.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The exhibits filed herewith or incorporated herein by reference are set forth in the Exhibit Index that appears below.

EXHIBIT INDEX

| Exhibit Number | Description |
|----------------|---|
| 3.1 | <u>Amended and Restated Certificate of Incorporation of Steven Madden, Ltd. (incorporated herein by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K dated May 28, 2024)</u> |
| 3.2 | <u>Second Amended and Restated By-Laws of Steven Madden, Ltd., dated as of November 1, 2022 (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed with the SEC on November 2, 2022)</u> |
| 4.1 | <u>Steven Madden, Ltd. 2019 Incentive Compensation Plan as amended May 22, 2024 (incorporated herein by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K dated May 28, 2024)</u> |
| 5* | <u>Opinion of Foley & Lardner LLP</u> |
| 23.1* | <u>Consent of Ernst & Young, LLP</u> |
| 23.2* | <u>Consent of Foley & Lardner LLP (contained in Exhibit (5))</u> |
| 24 | <u>Powers of Attorney (contained on the signature page to this Registration Statement)</u> |
| 107* | <u>Filing Fee Table</u> |

*Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended (the "Securities Act"), the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Long Island City, State of New York on November 12, 2024.

STEVEN MADDEN, LTD.

By: /s/ Edward R. Rosenfeld
Edward R. Rosenfeld
Chief Executive Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities on or before November 12, 2024. Each person whose signature appears below constitutes and appoints Edward R. Rosenfeld and Zine Mazouzi, and each of them individually, his or her attorneys-in-fact and agents, with full power of substitution and resubstitution for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

| SIGNATURE | TITLE |
|---|--|
| <u>/s/ Edward R. Rosenfeld</u> Edward R. Rosenfeld | Chairman and Chief Executive Officer (Principal executive officer) |
| <u>/s/ Zine Mazouzi</u> Zine Mazouzi | Chief Financial Officer (Principal financial officer) |
| <u>/s/ Amelia Newton Varela</u> Amelia Newton Varela | President and Director |
| <u>/s/ Peter A. Davis</u> Peter A. Davis | Director |
| <u>/s/ Al Ferrara</u> Al Ferrara | Director |
| <u>/s/ Rose Peabody Lynch</u> Rose Peabody Lynch | Director |
| <u>/s/ Mitchell S. Klipper</u> Mitchell S. Klipper | Director |
| <u>/s/ Maria Teresa Kumar</u> Maria Teresa Kumar | Director |
| <u>/s/ Peter Migliorini</u> Peter Migliorini | Director |
| <u>/s/ Ravi Sachdev</u> Ravi Sachdev | Director |
| <u>/s/ Arian Simone Reed</u> Arian Simone Reed | Director |
| <u>/s/ Robert Smith</u> Robert Smith | Director |



ONE INDEPENDENT DR
SUITE 1300
JACKSONVILLE, FL 32202-5017
904.359.2000 TEL
904.359.8700 FAX
FOLEY.COM

November 12, 2024

Steven Madden, Ltd.
52-16 Barnett Avenue
Long Island City, New York 11104

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Steven Madden, Ltd., a Delaware corporation (the "Company"), in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to an additional 8,000,000 shares of common stock, par value \$0.0001 per share (the "Securities"), of the Company that may be issued pursuant to Steven Madden, Ltd. 2019 Incentive Compensation Plan, as amended, incorporated by reference as Exhibit 4.1 to the Registration Statement (the "Plan").

As counsel to the Company, we have examined: (i) the Amended and Restated Certificate of Incorporation of the Company; (ii) Second Amended and Restated Bylaws of the Company; (iii) the Plan; (iv) the Registration Statement; (v) resolutions of the Board of Directors of the Company relating to the Plan and the issuance of the Securities thereunder; and (vi) such other corporate records, documents, agreements and matters of law as we have considered necessary or appropriate for the purpose of this opinion. In our examination, we have assumed the genuineness of all manual and electronic signatures, the authenticity of all documents submitted to us as originals, the conformity with the originals of all documents submitted to us as copies, and the legal capacity of all natural persons executing such documents.

We express no opinion herein as to the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware as currently in effect. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus that forms a part thereof, other than as expressly stated herein with respect to the issuance of the Securities.

Based upon and subject to the foregoing, we are of the opinion that following (i) effectiveness of the Registration Statement, (ii) issuance of the Securities pursuant to the terms of the Plan and as contemplated by the Registration Statement, and (iii) receipt by the Company of the consideration for the Securities specified in the applicable resolutions of the Board of Directors of the Company or a duly authorized committee thereof and the Plan, the Securities covered by the Registration Statement, will be validly issued, fully paid and nonassessable.

This opinion letter has been prepared for use in connection with the Registration Statement. We assume no obligation to advise you of any changes in the foregoing subsequent to the effective date of the Registration Statement.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we are "experts" within the meaning of Section 11 of the Securities Act or that we come within the category of persons whose consent is required under Section 7 of the Securities Act.

Sincerely,

/s/ FOLEY & LARDNER LLP

AUSTIN | BOSTON | BRUSSELS | CHICAGO | DALLAS | DENVER | DETROIT | HOUSTON | JACKSONVILLE | LOS ANGELES | MADISON | MEXICO CITY | MIAMI | MILWAUKEE | NEW YORK | ORLANDO | RALEIGH | SACRAMENTO | SALT LAKE CITY | SAN DIEGO | SAN FRANCISCO | SILICON VALLEY | TALLAHASSEE | TAMPA | TOKYO | WASHINGTON, D.C.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-231874) pertaining to the 2019 Incentive Compensation Plan of Steven Madden, Ltd. of our reports dated March 4, 2024, with respect to the consolidated financial statements of Steven Madden, Ltd. and the effectiveness of internal control over financial reporting of Steven Madden, Ltd. included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, NY
November 12, 2024

Calculation of Filing Fee Table

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

STEVEN MADDEN, LTD.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

| Security Type | Security Class Title | Fee Calculation Rule | Amount Registered ⁽¹⁾ | Proposed Maximum Offering Price Per Unit ⁽²⁾ | Maximum Aggregate Offering Price ⁽²⁾ | Fee Rate | Amount of Registration Fee |
|-------------------------------|--|----------------------|----------------------------------|---|---|------------|----------------------------|
| Equity | Common Stock, \$0.0001 par value per share | Other | 8,000,000 ⁽³⁾ | \$ 44.61 ⁽²⁾ | \$ 356,880,000.00 ⁽²⁾ | 0.00015310 | \$ 54,638.33 |
| Total Offering Amounts | | | | | \$ 356,880,000.00 | | \$ 54,638.33 |
| Total Fee Offsets | | | | | | | \$ 0.00 |
| Net Fee Due | | | | | | | \$ 54,638.33 |

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 shall also cover any additional shares of common stock of Steven Madden, Ltd. (the “Registrant”) that become issuable under the Steven Madden, Ltd. 2019 Incentive Compensation Plan, as amended (the “Plan”), in accordance with the adjustment and anti-dilution provisions of the Plan.
- (2) Estimated in accordance with Rule 457(c) and Rule 457(h) promulgated under the Securities Act solely for the purpose of calculating the registration fee based on a per share price of \$44.61, the average of the high and low price per share of the Registrant’s common stock on November 7, 2024, as reported on the Nasdaq Stock Market LLC.
- (3) Represents additional shares of the Registrant’s common stock issuable under the Plan.